not made rival claims in the case in which five tones of silver pellets worth Rs. 4 crores were seized by the officers of Madras Customs on 6-9-1992.

One Man Committee on Direct Taxes

1226. CHOWDHRY HARI SINGH : Will the Minister of FINANCE be pleased to state :

(a) whether it is a fact that a one-man Committee headed by Shri Dinesh Vyas has recently submitted its report on direct taxes suggesting one code and one return for all assessees;

(b) if so, what are the main recommendations of this committee and whether this one code and one return suggested by the committee in its reports would really save the irksome procedural problems and tension faced by the tax-payers; and

(c) if so, what are the details thereof ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) to (c) Shri Dinesh Vyas, an eminent Advocate, who had been entrusted with the task of preparing a single direct taxes Code, has submitted the draft Code. The draft Code is basically an attempt at combining the provisions of the Income-tax Act, 1961, Wealth Tax Act, 1957 and Gift Tax Act, 1958 into a single Code. Under the draft Code a taxpayer is to be given an option to furnish a common return contained in the returns of income, wealth and gifts which may be prescribed from a date to be notified in the Official Gazette.

The draft Code is under examination Since uniformity and simplicity with regard to legislation concerning direct taxes is the objective of a single direct taxes Code, the Code is expected to help in better tax compliance and administration.

Check on Opium production in the country

1227. SHRI MD. SALIM :

SHRI SUKOMAL SEN :

Will the Minister of FINANCE be pleased to state :

(a) whether Government's attention have been drawn to the exposures by various organisations that smack and heroin are being produced in a big way in India and this racket is flourishing because of an active nexus between police, drug producers and officials in charge of checking production of narcotics;

(b) if so, what is the number of licensed opium cultivators in India and how much opium Government collect from the producers;

(c) whether Government are aware that the over-production and mushroom production of opium has aggravated the menace of drug abuse; and

(d) what steps Government propose to take in this regard ?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) There have been some reports alleging that smack and crude heroin are being manufactured in the country. However, there is nothing to indicate any significant conversion of opium into heroin or smack in India or of the existence of any kind of nexus between police, drug producers and officials in charge of checking production of narcotics.

(b) The number of licensed opium poppy cultivators in India and collection of opium during the last three years were as under :—

Year	No. of licensed cultivators	Collection of opium at 7° C
1989-90	1,46,208	561 MTs
1990-91	1,47,769	504 MTs
1991-92	1,42,295	636 MTs (Provisional)

(c) and (d) Production of licit opium in India is regulated under strict licensing control and supervision by the Central Government. The elaborate system of controls involves 100% measurement of each plot, test measurement, constant monitoring of the crop conditions, daily weighment of produce of opium and intensification of enforcement and vigil during cultivation, lancing and collection of opium. The cases of excess/illicit cultivation of opium poppy are rare. The law enforcement agencies are active in this regard and whenever any attempts for excess/illicit cultivation of opium poppy or conversion of opium into heroin are noticed, the same are foiled.